

CHAPTER V
TAXES AND FEES
Imposition of taxation

66. *General power of taxation.*—(1) The Board shall, with the previous sanction of the Central Government, impose the following taxes for the purposes of this Act:—

- (a) property tax; and
- (b) tax on trades, professions callings and employments.

(2) In addition to the taxes specified in sub-section (1) the Board may, for the purposes of this Act, impose any tax which under any enactment for the time being in force may be imposed in any municipality in the State in which the cantonment is situated:

Provided that the Board shall revise every five years, the rates of taxes imposed under sub-sections (1) and (2):

Provided further that the Board shall not abolish any tax imposed under this section or vary it to the Board's financial disadvantage without the prior sanction of the Central Government and the tax mentioned in sub-section (2) shall not exceed the ceiling prescribed in this behalf by clause (2) of article 276 of the Constitution.

(3) The taxes specified in sub-sections (1) and (2) shall be imposed, assessed and collected in accordance with the provisions of this Act, rules and the bye-laws made thereunder.

(4) Any tax imposed under this section shall take effect from the date of its notification in the Official Gazette or where any later date is specified in this behalf in the notification, from such later date.

67. *Charging of fees.*—The Board shall, for the purposes of this Act, charge the following fees, namely:—

- (a) licence fee on vehicles and animals;
- (b) licence fee on advertisements other than advertisements in newspapers;
- (c) fee relating to maintenance of property records;
- (d) processing fee on buildings payable along with application for sanction of the building plan;
- (e) licence fee on entry of vehicles;
- (f) betterment fee on the increase in land value caused by the execution of any development work; and
- (g) such other fee which the Board may by regulation specify;